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COUNCIL IMPLEMENTING DECISION

of 17 December 2013

authorising the Republic of Poland to introduce measures derogating from point (a) of Article 26(1) and Article 168 of Directive 2006/112/EC on the common system of value added tax

(2013/805/EU)

(OJ L 353, 28.12.2013, p. 51)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Council Implementing Decision (EU) 2016/1837 of 11 October 2016	L 280	28	18.10.2016
► <u>M2</u>	Council Implementing Decision (EU) 2019/1594 of 24 September 2019	L 248	71	27.9.2019

**COUNCIL IMPLEMENTING DECISION****of 17 December 2013****authorising the Republic of Poland to introduce measures derogating from point (a) of Article 26(1) and Article 168 of Directive 2006/112/EC on the common system of value added tax****(2013/805/EU)***Article 1*

1 By way of derogation from Article 168 of Directive 2006/112/EC, the Republic of Poland is hereby authorised to limit to 50 % the right to deduct VAT on the purchase, intra-Community acquisition, importation, hire or leasing of motorised road vehicles as well as VAT charged on expenditure related to those vehicles, where the vehicle is not entirely used for business purposes.

2. The limit of 50 % referred to in paragraph 1 shall not apply to motor vehicles with a total maximum weight of more than 3 500 kilograms or motor vehicles with more than nine seats including the driver's seat.

3. The limit of 50 % referred to in paragraph 1 shall not apply to VAT charged on any expenditure that is entirely related to the taxable person's business.

Article 2

By way of derogation from point (a) of Article 26(1) of Directive 2006/112/EC, the Republic of Poland is authorised not to treat as a supply of services for consideration the private use by a taxable person or his staff or, more generally, the use for purposes other than those of his business, of a vehicle to which the limit of 50 % referred to in Article 1 of this Decision applies.

*Article 3*

This Decision shall expire on 31 December 2022.

Any request for authorisation to extend the derogating measures authorised by this Decision shall be submitted to the Commission by 1 April 2022. Such request shall be accompanied by a report including a review of the percentage limitation applied on the right to deduct VAT on the basis of this Decision.

*Article 4*

This Decision is addressed to the Republic of Poland.